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Debtors in Possession*

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY**

In re:

BED BATH & BEYOND INC., *et al.*,

Debtors.¹

Chapter 11

Case No. 23-13359 (VFP)

(Jointly Administered)

**SUPPLEMENTAL DECLARATION OF MICHAEL D. SIROTA, ESQ. IN
SUPPORT OF DEBTORS' APPLICATION FOR ENTRY OF AN ORDER
AUTHORIZING THE EMPLOYMENT AND RETENTION OF
COLE SCHOTZ P.C. AS BANKRUPTCY CO-COUNSEL TO THE
DEBTORS *NUNC PRO TUNC* TO THE PETITION DATE**

¹ The last four digits of Debtor Bed Bath & Beyond Inc.'s tax identification number are 0488. A complete list of the Debtors in these chapter 11 cases and each such Debtor's tax identification number may be obtained on the website of the Debtors' claims and noticing agent at <https://restructuring.ra.kroll.com/bbby>. The location of Debtor Bed Bath & Beyond Inc.'s principal place of business and the Debtors' service address in these chapter 11 cases is 650 Liberty Avenue, Union, New Jersey 07083.

I, MICHAEL D. SIROTA, ESQ. pursuant to 28 U.S.C. § 1746, declare under penalty of perjury:

1. I am an attorney at law and shareholder of the law firm of Cole Schotz P.C. (“**Cole Schotz**”). Cole Schotz is a law firm of over 170 attorneys, having its principal offices at Court Plaza North, 25 Main Street, Hackensack, New Jersey 07601, with other offices in New York, Delaware, Maryland, Texas, and Florida. This Supplemental Declaration (the “**Supplemental Declaration**”) is submitted pursuant to sections 327, 329, and 504 of the Bankruptcy Code, Rule 2014(a) of the Bankruptcy Rules, and Local Rule 2014-1.

2. I submit this Supplemental Declaration in support of the *Debtors’ Application for Entry of an Order Authorizing the Employment and Retention of Cole Schotz P.C. as Bankruptcy Co-Counsel to the Debtors Nunc Pro Tunc to the Petition Date* [Docket No. 414] (the “**Application**”)² and the *Order Approving the Employment and Retention of Cole Schotz P.C. as Bankruptcy Co-Counsel to the Debtors Nunc Pro Tunc to the Petition Date* [Docket No. 606] (the “**Order**”).

3. I am familiar with the matters set forth herein and make this Supplemental Declaration to supplement the disclosures set forth in my prior declarations in accordance with Bankruptcy Rules 2014(a) and 2016(b).

4. Cole Schotz has searched its electronic database of representations for connections to parties in interest in these Chapter 11 Cases. Certain connections were disclosed in the prior declarations Cole Schotz submitted in support of the Application. Since the Petition Date, Cole Schotz has updated those conflicts searches and has searched additional parties as Cole Schotz became aware of additional parties in interest in these Chapter 11 Cases. In addition to the entities

² Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Application.

searched and disclosed in its prior declarations, Cole Schotz searched its electronic database for “Burlington Coat Factory Warehouse Corporation” and identified a relationship with Cole Schotz’s current client Burlington Stores, Inc. and its affiliates (“Burlington”). Burlington is a proposed assignee of certain of the Debtors’ retail locations.

5. Burlington did not represent more than 1% of Cole Schotz’s revenue for the 2022 calendar year.

6. Accordingly, based on the conflicts search conducted to date, to the best of my knowledge and insofar as I have been able to ascertain, I believe that Cole Schotz is (i) a “disinterested person” within the meaning of section 101(14) of the Bankruptcy Code, as required by section 327(a) of the Bankruptcy Code, and does not hold or represent an interest adverse to the Debtors’ estates and (ii) has no connection to the Debtors, their creditors or other parties in interest, except as disclosed in my prior declarations and herein.

I hereby declare under the penalty of perjury that the foregoing is true and correct.

Executed on July 28, 2023

/s/ Michael D. Sirota
MICHAEL D. SIROTA